

County of Placer, California

**Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2007
(amounts expressed in thousands)**

	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Tahoe City Endowment Permanent Fund	Total Nonmajor Governmental Funds
Assets					
Cash and investments	\$ 33,802	\$ 29,629	\$ 153	\$ 21	\$ 63,605
Restricted cash and investments	5,774	17,296	7,957	-	31,027
Receivables (net):					
Accounts	1,100	-	1,483	-	2,583
Interest	162	290	-	-	452
Notes	4,588	-	-	-	4,588
Due from other funds	360	63	-	-	423
Due from other governments	971	-	-	-	971
Prepaid items	178	1	-	-	179
Total assets	<u>\$ 46,935</u>	<u>\$ 47,279</u>	<u>\$ 9,593</u>	<u>\$ 21</u>	<u>\$ 103,828</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts payable and accrued liabilities	\$ 1,038	\$ 304	\$ -	\$ -	\$ 1,342
Due to other funds	723	-	-	-	723
Deposits from others	9	-	-	-	9
Deferred revenue	3,810	-	-	-	3,810
Advances from other funds	447	-	-	-	447
Total liabilities	<u>6,027</u>	<u>304</u>	<u>-</u>	<u>-</u>	<u>6,331</u>
Fund balances					
Reserved for:					
Encumbrances	6,211	97	-	-	6,308
Notes receivable	782	-	-	-	782
Prepaid items	178	1	-	-	179
Imprest cash	1	-	-	-	1
Debt service	-	-	9,593	-	9,593
Endowment	-	-	-	15	15
Unreserved, designated for:					
Debt service	429	1,251	-	-	1,680
Capital asset acquisition and improvements	14,150	6,018	-	-	20,168
Compensated leave	22	9	-	-	31
Contingencies and economic uncertainties	5,058	-	-	-	5,058
Other	63	-	-	-	63
Unreserved, undesignated	14,014	39,599	-	6	53,619
Total fund balances	<u>40,908</u>	<u>46,975</u>	<u>9,593</u>	<u>21</u>	<u>97,497</u>
Total liabilities and fund balances	<u>\$ 46,935</u>	<u>\$ 47,279</u>	<u>\$ 9,593</u>	<u>\$ 21</u>	<u>\$ 103,828</u>